IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE PIUS C.KURIAKOSE

THURSDAY, THE 23RD AUGUST 2007 / 1ST BHADRA 1929

CRP.No. 624 of 2004()

AGAINST THE ORDER DT.24.3.04 IN CMA NO.211 OF 2001
ON THE FILES of II ADDL.DISTRICT COURT,ERNAKULAM
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REVN. PETITIONER: APPELLANT:

T.K. KOSHY, 29/715-A, JANATHA
SAHAKARANA ROAD, VYTTILA P.O., KOCHI-19.

BY ADV. SRI.PHILIP MATHEW
SRI.G.G.MANOJ

RESPONDENTS/RESPONDENTS:
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1. THE CORPORATION OF KOCHI, REPRESENTED
BY ITS SECRETARY, ERNAKULAM, KOCHI-11.

2. REVENUE OFFICER, CORPORATION OF KOCHI,
ERNAKULAM, KOCHI-11.

3. THE CHAIRMAN, TAXATION AND FINANCE
COMMITTEE, CORPORATION OF KOCHI,
ERNAKULAM, KOCHI-11.

BY ADV. SRI.K.ANAND, SC, COCHIN CORPN.

THIS CIVIL REVISION PETITION HAVING BEEN FINALLY HEARD ON 22/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

CRP No. 624 OF 2004

ORDER ON IA NO.1592 OF 2004 IN CRP NO.624 OF 2004

DISMISSED

20.08.2007 SD/- PIUS C. KURIAKOSE, JUDGE.

PIUS C. KURIAKOSE, J.

C.R.P. No. 624 OF 2004

Dated this the 23rd day of August, 2007

O R D E R

In this Civil Revision Petition, the petitioner who is an assessee to property tax by the 1st respondent, Corporation of Cochin, in respect of his residential building having door No.29/715-A, situated at Janatha Sahakarana Road near Vyttila, Kochi impugns the judgment dt.24.03.04 in CMA No.211 of 2001 on the files of the 2nd Additional District Judge, Ernakulam.

2. In the CMA, the petitioner challenged the decision of the Taxation and Finance Committee of the Corporation of Cochin in appeal against the order of the Revenue Officer in respect of property tax assessment for the building in question. The 1st respondent is the Corporation of Cochin and 2nd respondent is the Revenue Officer and the 3rd respondent is the Chairman of the Taxation and Finance Committee. The petitioner submits that originally annual rental value of the building was fixed by the 1st respondent at Rs.60,000/- and that the rental value of the land on which the building is situated, at Rs.500/-. On the basis of such fixation, the yearly property tax was fixed at Rs.7,275/- with effect from 01.04.90. On filing revision before the Revenue Officer, the annual rental value of the building was re-fixed at

Rs.54,000/- and accordingly the property tax was redetermined at Rs.5,260/- per year. In appeal, the 3rd respondent reduced the annual rental value of the building to Rs.40,000/- and that of the land to Rs.250/- and the property tax was re-fixed at Rs.3,878/-. The above assessment was challenged by the revision petitioner by filing CMA No.125 of 2000 before the District Court, Ernakulam. The District Court by its judgment dt.13.11.2000, set aside the order of the appellate authority, the 3rd respondent, on the ground that the order passed by the 3rd respondent was a non-speaking one and remanded the case for a fresh consideration on merits by the 3rd respondent. After remand though the petitioner appellant sought for calling for and perusal of the records for a comparative examination of the property tax payable in respect of a neighbouring building No.31/354-A, that application was not considered. But, after undertaking a local inspection by the 3rd respondent, a fresh order was passed reducing the annual rental value of the building from Rs.40,000/- to Rs.36,000/-. But as regards the annual rental value of the land what was done was to enhance the same from the originally fixed amount of Rs.250/- to Rs.500/-. Thus the property tax was re-assessed at Rs.3,531/- per annum. The half yearly payment thus being Rs.1,766/-. Annexure A is the said order. It is against Annexure A , the petitioner filed CMA No.211 of 2001 before the

District Court. In the CMA, the petitioner filed IA No.1018 of 2001 for a direction to the respondents for producing the records relating to the property tax assessment of a neighbouring building No.31/354-A. Though the IA was allowed, the respondents did not comply with the said order and thereafter the revision petitioner produced a certified copy of the relevant page of the property tax assessment register maintained by the Corporation in respect of building No.31/354-A. The District Court, however, after hearing, passed Annexure B order dismissing CMA No.211 of 2001. It is impugning Annexure B that the present Civil Revision Petition has been filed urging various grounds.

3. Very elaborate submissions were addressed before me by Sri.Philip Mathew, learned counsel for the revision petitioner. Sri.K.Anand, learned Standing Counsel for the Corporation would strongly resist all the submissions of Mr.Philip Mathew. I have considered the rival submissions made at the Bar. I have gone through the various documents made available for my perusal at the Bar. I am of the view that there is justification for re-fixing the annual rental value of the building belonging to the petitioner at Rs.30,000/- and there was no justification at all for the respondents to have enhance the annual rental value of the land at Rs.500/-. I set aside the impugned order and allow the Civil Revision Petition to the extent of re-fixing the annual

rental value of the building belonging to the petitioner at Rs.30,000/- and that of the petitioner's land at Rs.250/-. The 1st respondent is directed to ensure that fresh consequential orders are passed by the concerned authority at the earliest.

The Civil Revision Petition is allowed to the above extent but without any order as to costs.

PIUS C. KURIAKOSE, JUDGE

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